

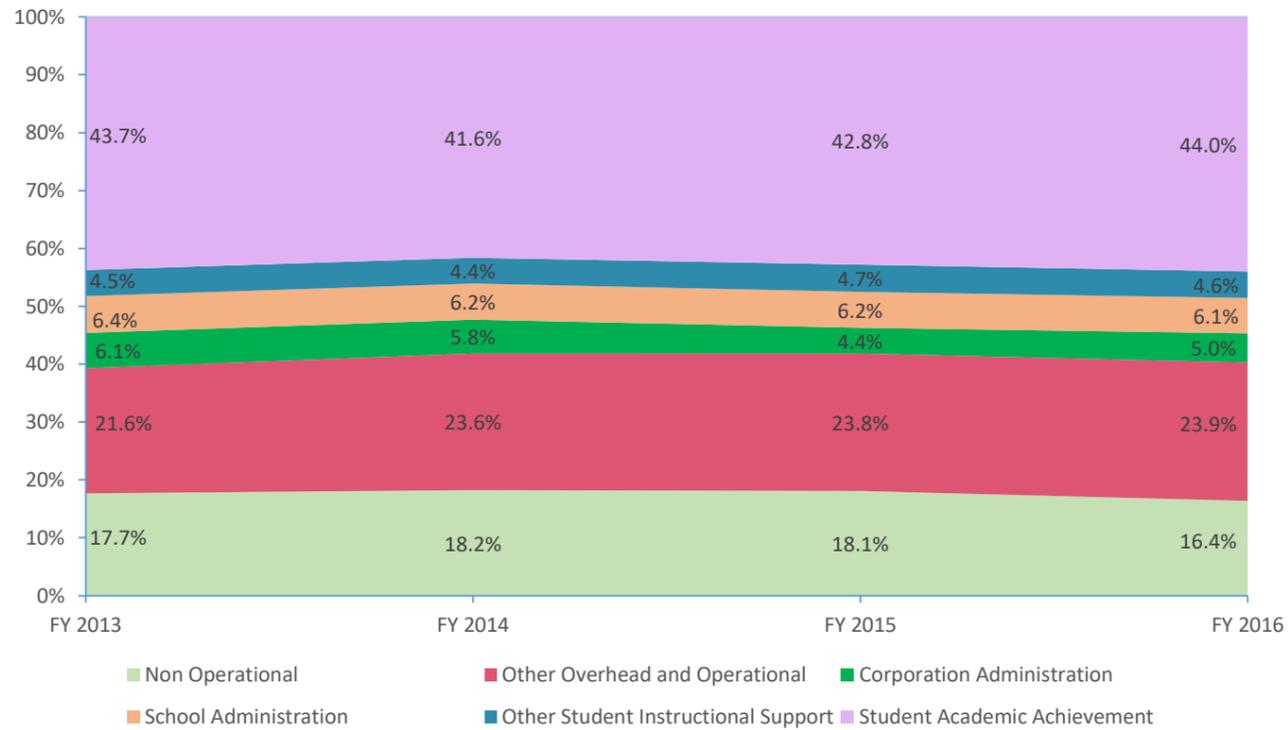
School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,019,222	54.3%	\$10,704,862	49.4%	\$8,129,502	43.7%	\$7,801,458	41.6%	\$8,024,978	42.8%	\$7,788,700	44.0%
Student Instructional Support	\$1,892,386	8.6%	\$1,938,884	8.9%	\$2,021,402	10.9%	\$2,003,068	10.7%	\$2,044,307	10.9%	\$1,893,249	10.7%
Total	\$13,911,608	62.9%	\$12,643,746	58.3%	\$10,150,904	54.6%	\$9,804,526	52.3%	\$10,069,284	53.7%	\$9,681,949	54.7%

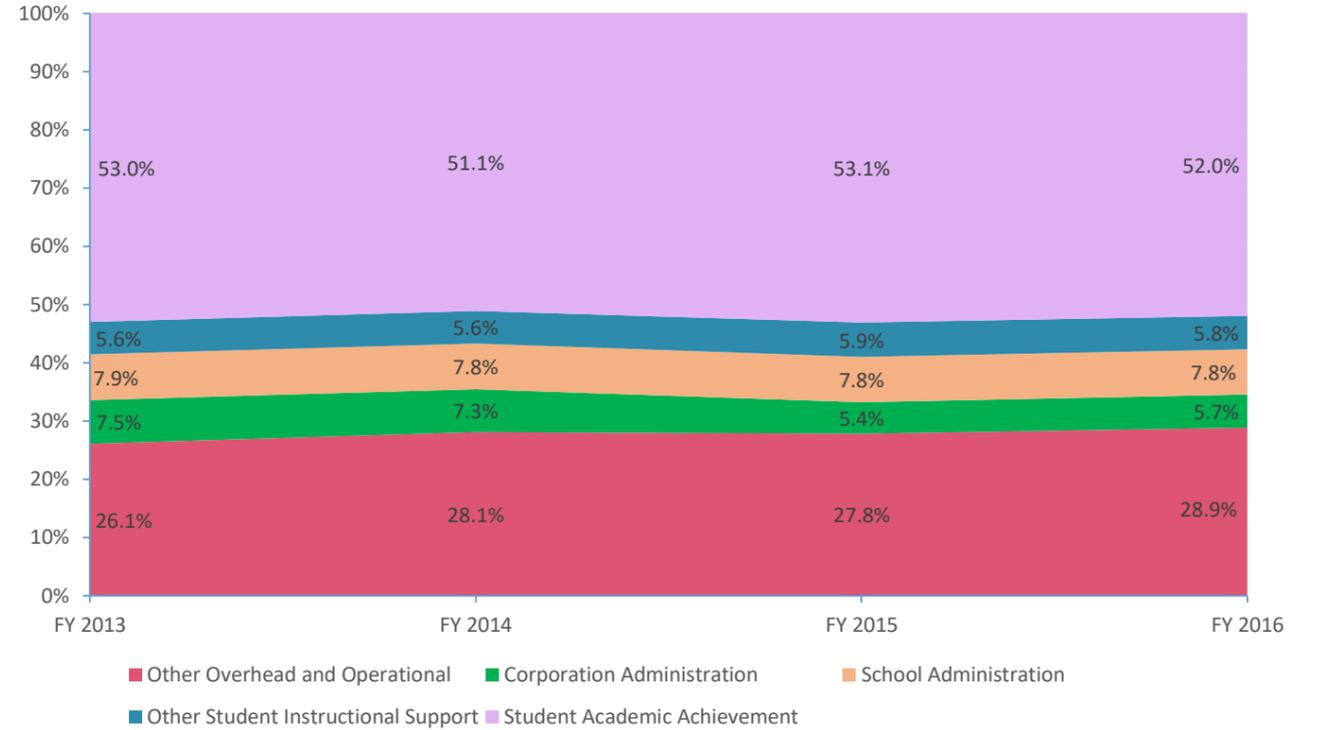
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,470,904	20.2%	\$5,354,085	24.7%	\$5,155,083	27.7%	\$5,522,256	29.5%	\$5,289,478	28.2%	\$5,126,592	29.0%
Non Operational	\$3,739,520	16.9%	\$3,693,570	17.0%	\$3,284,591	17.7%	\$3,417,015	18.2%	\$3,389,985	18.1%	\$2,899,315	16.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,210,424	37.1%	\$9,047,655	41.7%	\$8,439,674	45.4%	\$8,939,271	47.7%	\$8,679,463	46.3%	\$8,025,907	45.3%

Grand Total	\$22,122,032	\$21,691,401	\$18,590,578	\$18,743,796	\$18,748,747	\$17,707,857
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Blackford County Schools (515)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$435,227	\$582,946	\$443,781	\$548,276	26.0%	-5.9%	23.5%
11100	Regular Programs	Elementary	\$2,669,501	\$3,162,405	\$2,710,490	\$2,663,915	-0.2%	-15.8%	-1.7%
11200	Regular Programs	Middle/Junior High	\$1,877,708	\$2,260,985	\$943,574	\$815,761	-56.6%	-63.9%	-13.5%
11300	Regular Programs	High School	\$2,042,810	\$2,515,213	\$1,730,259	\$1,771,383	-13.3%	-29.6%	2.4%
11350	Regular Programs	High School - Academic Honors Diploma	\$32,400	\$40,000	\$0	\$40,000	23.5%	0.0%	NA
11430	Regular Programs	Vocational Education - Distributive Education	\$1,150	\$15	\$0	\$0	-100.0%	-100.0%	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$80,328	\$115,543	\$68,153	\$42,410	-47.2%	-63.3%	-37.8%
11470	Regular Programs	Vocational Education - Business Education	\$0	\$48,894	\$57,390	\$58,850	NA	20.4%	2.5%
11520	Regular Programs	Vocational Education - Area School Participation	\$0	\$0	\$3,596	\$0	NA	NA	-100.0%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$7,634	\$1,128	NA	NA	-85.2%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$0	\$82,555	\$57,296	NA	NA	-30.6%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$5,272	\$258	\$7,250	\$10,169	92.9%	3841.3%	40.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,432	\$34,601	\$65,109	\$27,672	91.7%	-20.0%	-57.5%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$185,635	\$162,598	\$153,838	\$180,570	-2.7%	11.1%	17.4%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$42,262	\$54,555	\$63,073	\$4,969	-88.2%	-90.9%	-92.1%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$49,987	\$105,010	\$205,971	\$341,533	583.2%	225.2%	65.8%
12350	Special Programs	Physical Impairment - Homebound	\$2,975	\$3,689	\$20,219	\$16,981	470.8%	360.3%	-16.0%
12420	Special Programs	Emotional Disabilities - All Others	\$67,260	\$82,183	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$402,769	\$539,078	\$239,844	\$197,020	-51.1%	-63.5%	-17.9%
12710	Special Programs	Equal Opportunity At Risk	\$10,372	\$0	\$0	\$0	-100.0%	NA	NA
12810	Special Programs	Special Education Preschool	\$85,684	\$129,066	\$29,150	\$0	-100.0%	-100.0%	-100.0%
12900	Special Programs	Other Special Programs	\$67,301	\$125,266	\$40,026	\$0	-100.0%	-100.0%	-100.0%
13900	Adult/Continuing Education Programs	Other Adult/Continuing Ed. Program	\$1,644	\$192	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$29,021	\$34,931	\$65,328	\$62,807	116.4%	79.8%	-3.9%
14300	Summer School Programs	High School	\$28,538	\$33,551	\$86	\$0	-100.0%	-100.0%	-100.0%
16100	Remediation	Remediation Testing	\$13,387	\$3,652	\$0	\$36,015	169.0%	886.2%	NA
16200	Remediation	Preventive Remediation	\$73,540	\$20,247	\$41,682	\$43,803	-40.4%	116.3%	5.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$73,409	\$46,734	\$11,883	\$23,619	-67.8%	-49.5%	98.8%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$42,998	\$48,785	\$51,922	\$39,694	-7.7%	-18.6%	-23.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$64,199	\$50,395	\$61,690	\$1,015	-98.4%	-98.0%	-98.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$19,505	\$5,996	\$160,000	\$146,516	651.2%	2343.8%	-8.4%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$100,779	\$58,157	\$57,453	\$18,958	-81.2%	-67.4%	-67.0%
22220	Instruction	Library/Media Services - School Library	\$206,046	\$198,557	\$79,019	\$85,026	-58.7%	-57.2%	7.6%
22230	Instruction	Library/Media Services - Audiovisual	\$151	\$90	\$0	\$0	-100.0%	-100.0%	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$11,822	\$0	\$0	\$0	-100.0%	NA	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$5,244	\$0	\$0	\$1,960	-62.6%	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$15,810	\$0	\$0	\$41,433	162.1%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$196,683	\$0	\$0	\$224,595	14.2%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$222,612	\$237,253	\$516,749	\$198,568	-10.8%	-16.3%	-61.6%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$371	\$4,017	\$107,255	\$1,484	299.9%	-63.1%	-98.6%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$0	\$0	\$0	\$85,277	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$477,897	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$9,656,728	\$10,704,862	\$8,024,978	\$7,788,700	-19.3%	-27.2%	-2.9%
Student Instructional Support									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$10,821	\$173	\$79,875	\$130,134	1102.6%	75000.2%	62.9%
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$27,764	\$27,683	\$23,248	\$35,757	28.8%	29.2%	53.8%
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$31,632	\$78,681	\$3,397	\$860	-97.3%	-98.9%	-74.7%
21190	Students	Attend. & Social Work Serv. - Other	\$441	\$9,250	\$4,464	\$0	-100.0%	-100.0%	-100.0%
21210	Students	Guidance Services - Service Area Direction	\$0	\$0	\$76,764	\$13,847	NA	NA	-82.0%
21220	Students	Guidance Services - Counseling Services	\$214,541	\$308,665	\$223,926	\$216,023	0.7%	-30.0%	-3.5%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$49,605	\$4,601	NA	NA	-90.7%
21320	Students	Health Services - Medical Services	\$0	\$1,135	\$2,108	\$7,537	NA	564.0%	257.6%
21340	Students	Health Services - Nurse Services	\$76,782	\$102,733	\$93,697	\$93,152	21.3%	-9.3%	-0.6%

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Blackford County Schools (515)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
21390	Students	Health Services - Other Health Services	\$5,798	\$6,144	\$4,909	\$11,948	106.1%	94.5%	143.4%
21420	Students	Psychological Services - Psychological Testing	\$53,273	\$90,673	\$145,111	\$137,465	158.0%	51.6%	-5.3%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$171,509	\$173,354	\$149,015	\$158,521	-7.6%	-8.6%	6.4%
21810	Students	Special Ed. Administration - Service Area Direction	\$15,227	\$0	\$0	\$0	-100.0%	NA	NA
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$40,264	\$59,865	\$19,151	\$1,249	-96.9%	-97.9%	-93.5%
21910	Students	Other Support Services Students - Service Area Direction	\$0	\$0	\$6,239	\$0	NA	NA	-100.0%
24100	School Administration	Office of The Principal	\$677,286	\$920,252	\$1,036,117	\$963,219	42.2%	4.7%	-7.0%
24900	School Administration	Other Support Services - School Admin.	\$223,488	\$160,275	\$126,682	\$118,938	-46.8%	-25.8%	-6.1%
Student Instructional Support Total			\$1,548,826	\$1,938,884	\$2,044,307	\$1,893,249	22.2%	-2.4%	-7.4%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$18,745	\$15,061	\$18,627	\$18,087	-3.5%	20.1%	-2.9%
23150	General Administration	Board of Education - Legal Services	\$8,804	\$12,025	\$7,229	\$8,422	-4.3%	-30.0%	16.5%
23160	General Administration	Board of Education - Promotion Expenses	\$3,016	\$2,634	\$2,367	\$1,822	-39.6%	-30.9%	-23.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$5,705	\$5,001	\$4,036	\$4,130	-27.6%	-17.4%	2.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$231,514	\$332,554	\$269,300	\$209,035	-9.7%	-37.1%	-22.4%
23220	General Administration	Executive Administration - Community Relations	\$34,604	\$39,652	\$30,032	\$2,730	-92.1%	-93.1%	-90.9%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$6,678	\$22,127	\$17,790	\$5,444	-18.5%	-75.4%	-69.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$925	\$4,898	\$2,289	\$3,052	230.0%	-37.7%	33.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$65,128	\$84,180	\$141,163	\$284,530	336.9%	238.0%	101.6%
25150	Central Services	Fiscal Services - Payroll Services	\$15,808	\$0	\$0	\$0	-100.0%	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$974	\$10,994	\$7,152	\$19,780	1930.4%	79.9%	176.6%
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$44,574	\$62,171	\$29,063	\$21,371	-52.1%	-65.6%	-26.5%
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$814	\$0	\$0	NA	-100.0%	NA
25600	Central Services	Public Information Services	\$0	\$0	\$0	\$34,117	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$4,212	\$103	\$0	\$112	-97.3%	8.7%	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$425,954	\$236,583	\$176,792	NA	-58.5%	-25.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$16,535	\$0	\$0	NA	-100.0%	NA
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$200,714	\$61,985	\$67,764	NA	-66.2%	9.3%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$6,155	\$26,073	NA	NA	323.6%
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$5,722	NA	NA	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$25,076	\$36,341	\$41,646	\$10,619	-57.7%	-70.8%	-74.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,557,883	\$1,995,081	\$2,136,667	\$2,028,450	30.2%	1.7%	-5.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$52,449	\$38,384	\$41,494	\$20,004	-61.9%	-47.9%	-51.8%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$258,302	\$244,226	\$281,864	\$242,546	-6.1%	-0.7%	-13.9%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$792	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$8,000	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$1,153	\$1,620	\$6,007	\$29,698	2475.9%	1733.2%	394.4%
26700	Operation and Maintenance of Plant Services	Insurance	\$259,356	\$113,916	\$185,918	\$164,066	-36.7%	44.0%	-11.8%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$5,508	\$4,591	\$8,045	\$5,758	4.5%	25.4%	-28.4%
27010	Student Transportation	Service Area Direction	\$28,387	\$52,954	\$38,872	\$54,435	91.8%	2.8%	40.0%
27100	Student Transportation	Vehicle Operation	\$325,458	\$443,723	\$397,436	\$437,611	34.5%	-1.4%	10.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$101,020	\$128,654	\$166,344	\$151,351	49.8%	17.6%	-9.0%
27400	Student Transportation	Purchase of School Buses	\$132,578	\$157,908	\$215,287	\$109,573	-17.4%	-30.6%	-49.1%
27500	Student Transportation	Insurance on Buses	\$38,950	\$26,086	\$18,775	\$297	-99.2%	-98.9%	-98.4%
27700	Student Transportation	Contracted Transportation Services	\$761	\$1,621	\$0	\$0	-100.0%	-100.0%	NA
27900	Student Transportation	Other Student Transportation Services	\$0	\$3,413	\$601	\$1,818	NA	-46.7%	202.6%
31100	Food Services Operations	Service Area Direction	\$23,419	\$26,466	\$28,282	\$32,277	37.8%	22.0%	14.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$294,437	\$335,907	\$363,232	\$376,661	27.9%	12.1%	3.7%
31300	Food Services Operations	Food Delivery	\$7,678	\$8,723	\$65	\$0	-100.0%	-100.0%	-100.0%
31400	Food Services Operations	Food Purchases	\$358,381	\$410,526	\$439,637	\$384,198	7.2%	-6.4%	-12.6%
31900	Food Services Operations	Other Food Services	\$50,462	\$88,529	\$85,535	\$188,250	273.1%	112.6%	120.1%
Overhead and Operational Total			\$3,970,739	\$5,354,085	\$5,289,478	\$5,126,592	29.1%	-4.2%	-3.1%

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Blackford County Schools (515)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Non Operational									
33300	Category not Specified	Civic Services	\$0	\$0	\$35	\$0	NA	NA	-100.0%
33400	Category not Specified	Athletic Coaches	\$183,389	\$220,602	\$151,840	\$203,648	11.0%	-7.7%	34.1%
33990	Other Community Services	Other	\$22,610	\$16,657	\$0	\$1,650	-92.7%	-90.1%	NA
43000	Category not Specified	Professional Services	\$85,528	\$11,864	\$138,558	\$11,905	-86.1%	0.3%	-91.4%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$55,673	\$31,324	\$295	\$14,741	-73.5%	-52.9%	4890.1%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$294,254	\$246,226	\$0	\$0	-100.0%	-100.0%	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$18,383	\$32,313	\$1,500	\$0	-100.0%	-100.0%	-100.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$245,065	\$315,824	\$339,649	\$101,801	-58.5%	-67.8%	-70.0%
51100	Principal on Debt	Bonds	\$294,633	\$230,000	\$305,000	\$160,000	-45.7%	-30.4%	-47.5%
52100	Interest on Debt	Bonds	\$90,968	\$80,315	\$81,608	\$34,571	-62.0%	-57.0%	-57.6%
52200	Interest on Debt	Temporary Loans	\$29,868	\$136,944	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$2,371,500	\$1,600,000	\$2,030,000	\$2,371,000	0.0%	48.2%	16.8%
53150	Lease Rental	Buildings-Interest	\$0	\$771,500	\$341,500	\$0	NA	-100.0%	-100.0%
Non Operational Total			\$3,691,871	\$3,693,570	\$3,389,985	\$2,899,315	-21.5%	-21.5%	-14.5%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$84,383	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$15,929	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$47,494	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$2,226	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$571,946	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$104,352	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$138,061	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$14,593	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$1,249,637	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$222,835	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$312,986	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$30,765	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$2,300	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$444	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$1,625	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$65	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$454,228	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$3,253,869	\$0	\$0	\$0	NA	NA	NA